

Referendum 47 Levy Analysis

King County – 2001 Property Taxes

Referendum 47, passed in 1997, altered provisions of RCW 84.55 (formerly the 106% limit) that apply to a taxing district's highest prior *lawful* (not *actual*) levy since 1985. The referendum limits a taxing district's levy capacity to an inflationary increase over its highest *allowable* (not *actual*) levy since 1985, unless the district chooses to override this limitation with a finding of substantial need.

TABLE I: Taxing District Levies In Relation To Maximum Allowable Levy

	LEVIED MAXIMUM	LEVIED BELOW MAXIMUM
LIMITED BY INFLATION OR LOWER (Inflation was 2.61% for 2001 taxes)		
Cities		Burien, Normandy Park
Fire Districts	FDs 10, 11, 14, 17, 24, 25, 31, 47	FD 34
Other Districts		
COULD LEVY HIGHER THAN INFLATION BUT LESS THAN 106%		
Cities	Carnation	Covington, Maple Valley
Fire Districts	FD 44	
Other Districts		Road District
FULL 106% AVAILABLE		
Cities	Algona, Black Diamond, Des Moines, Hunts Point, Skykomish, Tukwila, Yarrow Point	<u>Inflation or below:</u> Auburn, Beaux Arts, Bellevue, Bothell, Clyde Hill, Enumclaw, Federal Way, Issaquah, Kenmore, Kent, Kirkland, Lake Forest Park, Medina, Mercer Island, Newcastle, North Bend, Redmond, Renton, Sammamish, SeaTac, Seattle, Woodinville <u>Above inflation, below 106%:</u> Duvall, Pacific, Shoreline, Snoqualmie
Fire Districts	FDs 2, 4, 16, 20, 28, 36, 38, 41, 43	<u>Inflation or below:</u> FDs 13, 37, 40 <u>Above inflation, below 106%:</u> FDs 26, 27, 39, 45, 50
Other Districts	Evergreen Hospital District, King County Library	<u>Inflation or below:</u> King County, Port of Seattle, Valley General Hospital District, Snoqualmie Hospital District, EMS, Vashon Park & Rec, Green River Flood Zone, Cemetery District # 1

Notes: The Town of Milton, Fire District 49/51 and the State have limitations calculated by neighboring counties or the state and are not included in this table.